

**REMARKS/ARGUMENTS**

Claims 1 and 2 are amended to correct the informalities identified in the Office Action. New claims 11-13 are submitted to claim subject matter deleted from claims 1 and 2. Favorable reconsideration is requested.

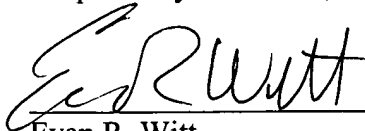
Priority. Enclosed herewith is a certified copy of the Korean priority document to perfect the foreign priority claim.

Claim Objections. The Office Action objected to claims 1-10 and identified several informalities. Claims 1 and 2 have been amended in response to the Examiner's suggestions. Claim 10 depends from claim 8, which depends from claim 7. Claim 7 provides proper antecedent basis for the wording "the new polyurethane chips" in claim 10.

Double Patenting. Claims 1-10 were provisionally rejected under the judicially created doctrine of obviousness-type double patenting as being unpatentable over claims 1-5 and 8-10 of copending Application No. 10/805,563. A Terminal Disclaimer is submitted concurrently herewith to overcome this rejection. Withdrawal of the rejection is respectfully requested.

In view of the foregoing, Applicant submits that the pending claims are in condition for allowance and requests that a timely Notice of Allowance be issued in this case. If there are any remaining issues preventing allowance of the pending claims that may be clarified by telephone, the Examiner is requested to call the undersigned.

Respectfully submitted,



Evan R. Witt

Reg. No. 32,512

Attorney for Applicant

Date: January 11, 2005

MADSON & METCALF  
Gateway Tower West  
15 West South Temple, Suite 900  
Salt Lake City, Utah 84101  
Telephone: 801/537-1700